

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

ARLIN M. ADAMS, Chapter 11 Trustee
of the Post-Confirmation Bankruptcy
Estates of CORAM HEALTHCARE
CORPORATION, a Delaware
Corporation, and of CORAM, INC., a
Delaware Corporation,

Plaintiff,

v.

DANIEL D. CROWLEY; DONALD J.
AMARAL; WILLIAM J. CASEY;
L. PETER SMITH; AND SANDRA L.
SMOLEY,

Defendants.

Case No. 04-1565

**DECLARATION OF MICHAEL E. DELL IN OPPOSITION TO
DEFENDANTS' MOTION TO TRANSFER VENUE
TO THE DISTRICT OF COLORADO**

Rolin P. Bissell (Attorney No. 4478)
Glenn C. Mandalas (Attorney No. 4432)
YOUNG CONAWAY STARGATT & TAYLOR
The Brandywine Building
1000 West Street, 17th Floor
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OF COUNSEL:

Barry E. Bressler
Wilbur L. Kipnes
Jennifer Nestle
Han Nguyen
SCHNADER HARRISON SEGAL & LEWIS LLP
1600 Market Street, Suite 3600
Philadelphia, Pennsylvania 19103
Phone: (215) 751-2000

Dated: March 7, 2005

I, Michael E. Dell, declare as follows:

1. I submit this Declaration in opposition to Defendants' Motion to Transfer Venue to the District of Colorado. I have reviewed Coram Healthcare Corporation's ("CHC") business records. The following facts are within my personal knowledge or upon information and belief.

2. I am Assistant General Counsel of Coram, Inc. and its subsidiaries and affiliates (collectively, "Coram"). I have worked at Coram since 2001.

3. As of February 11, 2005, Coram had a total of 3098 full-time or per diem employees, of these approximately 2230 employees were full-time employees. There are 101 corporate office employees of Coram located in Denver, Colorado.

4. Coram maintains branches and a Patient Financial Services Center in Totowa, New Jersey. Michael Saracco, Coram's President-Specialty Services, and John Ellis, Coram's SRVP-Operations-East, work from Coram's Totowa, New Jersey offices.

5. Based on my personal knowledge and review of the travel records of Daniel D. Crowley ("Crowley") for the time that he was Chairman and Chief Executive Officer of CHC from 1999 until March 2002, Crowley worked primarily out of the office of his consulting company, Dynamic Health Care Solutions, LLC, located at 400 Capitol Mall, Sacramento, California. For most of this period, Crowley spent a few days each month in Denver. Upon information and belief, for each year from 1999 through 2002, Crowley was in Colorado on CHC business fewer than forty days. While Crowley was accessible to Coram executives by telephone, facsimile and electronic mail, he did not work frequently in Colorado.

6. In order to determine the travel of the Outside Directors for the period August 1999 through March 2002, I reviewed (a) the Board Packets sent to Coram Board members in advance of upcoming Board meetings, (b) minutes of the meetings, (c) attendance records of the directors, and (d) reimbursement requests by the Outside Directors. There was no travel to Colorado on Coram business by any of the Outside Directors from January 2000 through March 2002.

7. Most of the Board meetings were held telephonically. The only Board meeting held in Denver, Colorado between August 1999 and March 2002 took place on August 5, 1999. According to the attendance and reimbursement records, L. Peter Smith did not attend this meeting. Sandra Smoley did not become a Board member until February 2000.

8. In the same time period, several Coram Board meetings occurred at the Dynamic Health Care Solutions, LLC office located in Sacramento, California including meetings on May 10, 2001, June 8, 2001, June 29, 2001, September 12, 2001, and January 31, 2002.

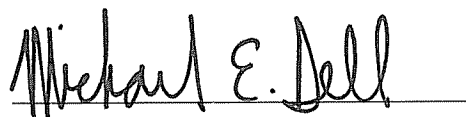
9. The April 5, 2000 Board meeting took place at the headquarters of Cerberus Partners located in New York City. The July 31, 2000 Board meeting was held at the offices of CHC and Coram's bankruptcy counsel, Kasowitz, Benson, Torres & Friedman LLP, in New York City.

10. Upon information and belief, the March 21, 2001 Board meeting was held at a Hilton hotel in Chicago, Illinois for the convenience of L. Peter Smith. Mr. Smith did not attend this meeting.

11. The minutes of the Board meeting of August 7, 2000, reflect a vote by the Outside Directors authorizing the filing of Coram's bankruptcy petition in the Bankruptcy Court for the District of Delaware.

I certify under penalty of perjury that the foregoing is true and correct.

Executed on: March 7, 2005

A handwritten signature in black ink, reading "Michael E. Dell", is written over a horizontal line.

Michael E. Dell
Assistant General Counsel
Coram, Inc.

EXHIBIT B

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FOR THE DISTRICT OF DELAWARE**

ARLIN M. ADAMS, Chapter 11 Trustee
of the Post-Confirmation Bankruptcy
Estates of CORAM HEALTHCARE
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Plaintiff,

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DANIEL D. CROWLEY; DONALD J.
AMARAL; WILLIAM J. CASEY;
L. PETER SMITH; AND SANDRA L.
SMOLEY,

Defendants.

Case No. 04-1565

**DECLARATION OF WILBUR L. KIPNES IN OPPOSITION TO
DEFENDANTS' MOTION TO TRANSFER VENUE
TO THE DISTRICT OF COLORADO**

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Phone: (215) 751-2000

Dated: March 7, 2005

I, Wilbur L. Kipnes, declare as follows:


1. I submit this Declaration in opposition to Defendants' Motion to Transfer Venue to the District of Colorado. I am a partner in the law firm of Schnader Harrison Segal & Lewis LLP, counsel to Plaintiff, Arlin M. Adams, Chapter 11 Trustee of the Post-Confirmation Bankruptcy Estates of Coram Healthcare Corporation and its wholly owned subsidiary Coram, Inc. (collectively "Coram"). My office is located at 1600 Market Street in Philadelphia, Pennsylvania.

2. The Trustee is Senior Counsel to the Schnader firm. The Trustee's office is also located at 1600 Market Street, Philadelphia.

3. In connection with the confirmation proceedings in the United States Bankruptcy Court for the District of Delaware, I was the partner responsible for overseeing the production and coordination of documents. We have approximately 161,000 pages of documents in our offices that were produced in the bankruptcy proceedings. These documents can be stored at the offices of the Trustee's Delaware counsel.

I certify under penalty of perjury that the foregoing is true and correct.

Executed on: March 7, 2005

A handwritten signature in cursive script, reading "Wilbur L. Kipnes", is written over a horizontal line.

Wilbur L. Kipnes